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staff organization is given prominence, and the difference between the positions taken by Emerson and Taylor, with respect to line organization, is made clear. The continuity of treatment is broken in the fourth chapter to insert a brief description of the forms of corporate organization. In the middle of the chapter, however, the author switches back to the main theme, and takes up the organization of production departments.

Two chapters are required for the explanation of the nature and distribution of expense; in the latter of these is an interesting account of five methods of distributing shop expense. Chapters 7 and 8 are devoted to wage systems. These are classified into two categories; those like the day-wage, piece-rate, Halsey, and Rowan systems, which are merely wage plans and do not require an accompanying special system of shop management; and those like the Taylor, Gantt, Emerson, and Gilbreth systems, which are parts of a comprehensive plan of scientific management. The concluding chapter on materials seems rather unrelated to the rest of the book. Had the matter on corporate organization been omitted from the fourth chapter, the discussion of materials could very well have been joined to that of the stores department.

Although the book is not sufficiently systematic for textbook purposes, it is to be commended for its breadth and balance. It is a great relief to be rid of the endless charts and descriptions of the detailed workings of systems, with which some authors smother their general ideas.

EDWARD D. JONES.

Ann Arbor, Michigan.

The Post-Mortem Use of Wealth: Including a Consideration of Ante-Mortem Gifts. By DANIEL S. REMSEN and others. (New York: G. P. Putnam's Sons. 1911. Pp. xi, 131. \$1.50.)

A useful treatment of an important subject is presented in this book. It is "designed to aid persons of large or small means to formulate plans for a wise use of their property after death." The legal, and, in a part, the economic aspects of the subject are presented by Daniel S. Remsen and constitute the first part, consisting of 85 pages. A second part (pp. 89-126) is devoted to a series of brief papers by eminent teachers of ethics whose names

are connected with their several contributions, Adler, Aked, Fox, Greer, Hillis, Mendes, Warren, and Wylie. In the legal point of view, an effort is made to expound the law respecting the power to make wills and the forms of wills, combined with an explanation of the plans usually made for family and friends, for the public, and for combining public and private purposes. Such topics as the usual objects of bounty, preservation of family harmony, selection of charitable objects, taxation of estates, insurance of wills, have separate consideration. In the legal part there is an occasional introduction of comment of ethical import; as, for example when he quotes Dr. Charles W. Eliot as saying that "the young men who inherit money often find life a terrible bore. It is that very class of people that oftenest ask Mallock's question, 'Is life worth living?'" (p. 29).

ISAAC A. LOOS.

The State University of Iowa.

NEW BOOKS

BEXELL, J. A. *Farm accounting and business methods.* (Springfield, Mass.: Home Correspondence School. 1911.)

Suggestions for organization and coöperation among farmers are given.

BRAND, E. S. *The practice and law of the real estate business.* Seven volumes. (San Francisco: National Coöperative Realty Company. 1911.)

A treatise on the real estate business in all its branches, with special reference to the laws pertaining to the business and the practical conduct of its affairs.

BURTON, T. E. *Corporations and the state.* (New York: Appleton. 1911. Pp. xvi, 237. \$1.25.)

To be reviewed.

DAVIES, E. *A primer of scientific investment.* (London: H. E. Morgan. Pp. 40.)

FIELD, F. W. *Capital investments in Canada.* (Toronto: The Monetary Times. 1911. Pp. 244. \$2.50.)

Deals with the interests of various countries, especially America and Great Britain, in Canadian railways and industries.

JENKINSON, M. W. *The promotion and accounts of a private limited company.* (London: Gee. 1911. Pp. 87. 2s. 6d.)

HOVEY, C. *The life story of J. Pierpont Morgan, an authorized biography.* (New York: Sturgis & Walton. 1912. \$2.50.)